IV.—Statement showing the number of Medical Institutions and details for vital statistics for the year 1929-30.

District	Local Fund Dispensary	Vaidyasala	Midwives	Persons Vaccinated	Birth	Deaths			
	Number	Number	Number			Total	From Cholera	From Small Pox	From Plague
Bangalore ..	23	50	24	30,328	15,068	10,821	37	1,101	2,544
Kolar ..	17	30	16	23,445	13,064	9,786	8	949	425
Tumkur ..	22	12	20	25,713	17,189	10,830	113	1,124	672
Mysore ..	37	48	40	31,463	21,121	15,564	13	1,209	1,189
Hassan ..	31	3	33	19,739	8,157	7,376	..	450	1,058
Kadur ..	16	5	8	9,121	4,774	4,426	..	237	383
Shimoga ..	22	7	24	23,872	10,728	9,082	..	568	530
Chitaldrug ..	16	4	15	13,851	11,796	7,306	23	958	983
Total ..	184	159	180	1,77,532	1,01,897	75,191	194	6,596	7,784

Audit Report.

READ—

Letter No. 718—LAD., dated the 27th March 1931, from the Comptroller to Government, forwarding his report on the audit of the accounts of the several District Boards, Town and Minor Municipalities and the Kolar Gold Field Sanitary Board for the year 1928-29.

ORDER NO. L. 9108-25—ML. 24-30-107, DATED 15TH MAY 1931.

Progress of Audit.—During the year, the audit of the accounts of all the Town and Minor Municipalities except Channapatna and Chitaldrug was completed. The audit of the accounts of the last two named Municipalities was completed early in July of the current year. The accounts of the Sanitary Board, Kolar Gold Field, and all the District Boards were audited during the year, but in the case of the Mysore and Chitaldrug District Boards, the audit was completed in July 1930 and in the case of the Bangalore District Board in September 1930.

2. *Action taken on the previous Audit Notes.*—There has been no appreciable improvement in the prompt disposal of the audit notes and in the rectification of the defects noticed therein. The audit notes of the Channapatna Municipality issued in November 1919 and April 1920 and those of the years commencing from 1922-23 to 1928-29 are reported not to have yet been returned. Similar instances of unusual delay exist in 8 Municipalities in the Bangalore District and in the Chitaldrug District. Proper attention has not been paid to the points noticed in the audit reports and in some cases the replies furnished by the Municipal Councils have been simply forwarded by the Deputy Commissioner without requisite orders or remarks.

The same is the case with the District Boards also. The objection statements relating to the Hassan District Board have been returned without complete replies in respect of many important objections. Further, the objections in regard to excess payments and other important irregularities still remain unrectified. The objections have therefore to be repeated in the audit notes year after year. In order to derive full benefit from the local audit, prompt steps should be taken to rectify the several defects noticed during audit each year.

3. *Collection of Revenue.*—Adequate attention is not paid to this important work. House, shop and cart taxes form the main sources of revenue of Municipal Councils. There was general slackness in the collection of house and land taxes and in the timely revision of assessment of these taxes and this resulted in heavy sums being written off as irrecoverable. In several cases arrears were more than three years old

and the Municipal Councillors themselves were heavily in arrears. Prompt action should be taken to collect all recoverable items and the resources of the Municipal Councils should be improved in all possible ways.

4. *Other Irregularities.*—The other minor defects and irregularities should also be promptly rectified by the Local Bodies concerned. The following are some of the main defects noticed:—

(1) Unpreparedness for audit and non-production of vouchers.
(2) Direct utilisation of revenue collections for expenditure.
(3) Irregular and illegal levy of taxes.
(4) Irregular drawing of money before it was actually required for payment.
(5) Double and over-payments due to non-maintenance of contingent registers.
(6) Incurring of expenditure without obtaining proper sanction.
(7) Failure to observe account rules and the non-maintenance of the prescribed registers and returns.

5. *Local Fund Code.*—The issue of the Local Fund Code undertaken by the Comptroller is unusually delayed. More satisfactory arrangements should be made for the provisional issue of the Code without further delay.

R. RANGA RAO,
General Secretary to Government.

FINANCIAL SECRETARIAT.

Induction of Brahmachari Srinivasa Sastry into Sanyasasrama

ORDER NO. 2505-17—MUZ. 299-30-4, DATED 18TH MAY 1931.

His Holiness Sree Chandrasekhara Bharathi Swamigalu of Sringeri Mutt has represented in his Srimukha dated 22nd April 1931, that he has found it desirable to select a Brahmachari, give him *Sanyasa* and arrange for his proper training with a view to his eventual succession to the Peeta. Srinivasa Sastry, son of Vedamurthi Rama Sastri, who has been receiving instruction in the Mutt for about a year, is the boy proposed for the purpose and approval is sought for his selection. It is reported that the boy is eligible in every respect for the place and His Highness the Maharaja is, therefore, pleased to approve of the nomination made by His Holiness.

B. SREENIVASA IYENGAR,
Secretary to Government,
Financial Department.